

[REDACTED]

[REDACTED]

[REDACTED]

APR 10 1992

E.I.N.: [REDACTED]

K.D.O.: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(6) of the Internal Revenue Code.

Our ruling was made for the following reasons:

Your primary activity is producing trade shows at which [REDACTED] percent of the booths display the products of your members' employers for the purpose of stimulating the sale of their products. Further, you present only one educational seminar at the trade show. As such, this activity does not constitute a qualified trade show within the meaning of section 1.513-3(c)(2) of the Income Tax Regulations because you have not demonstrated that your purposes in conducting the shows are to educate your members, or to promote and stimulate interest in, and demand for, the products or services of the shoe industry as a whole. Inasmuch as your primary activity constitutes an unrelated trade or business, you do not qualify for exemption under section 501(c)(6) of the Code.

You are required to file federal income tax returns on Form 1120. The financial information you have furnished states that you have filed returns for the years 1983-1989. If you have not filed returns for the years 1990 and 1991, you should do so by filing with your key District Director for exempt organization matters within 30 days of the date of this letter, unless your key District Director approves a request for an extension of time to file. Returns for subsequent years should be filed with the appropriate Service Center indicated in the instructions for those returns.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

**Chief, Exempt Organizations
Rulings Branch 1**

CC:

marked 4/10/92

$$\frac{3}{5} \div \frac{5}{9} = \frac{3}{5} \times \frac{9}{5} = \frac{27}{25}$$

4-9-72